

**LEGISLATIVE SERVICES AGENCY  
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**FISCAL IMPACT STATEMENT**

**LS 6429**

**BILL NUMBER:** SB 483

**NOTE PREPARED:** Jan 12, 2011

**BILL AMENDED:**

**SUBJECT:** Electronic Filing of Business Tax Returns.

**FIRST AUTHOR:** Sen. Kruse

**FIRST SPONSOR:**

**BILL STATUS:** As Introduced

**FUNDS AFFECTED:** ☒ **GENERAL**  
☐ **DEDICATED**  
☐ **FEDERAL**

**IMPACT:** State

**Summary of Legislation:** This bill requires the Department of State Revenue to permit filing of corporate income tax returns and information returns for pass through entities in an electronic format.

**Effective Date:** July 1, 2011.

**Explanation of State Expenditures:** This bill will result in administrative cost savings to the DOR. Currently, the DOR provides electronic filing for individual income tax returns. The DOR reports that it costs \$0.08 to process a individual income tax return filed electronically versus \$2 to \$3 for an individual income tax return filed in paper form.

Providing for electronic filing of corporate income tax returns and information returns could also result in startup costs. *Startup costs due to this bill are currently indeterminable, but this section will be updated when estimates are received.*

**Explanation of State Revenues:**

**Explanation of Local Expenditures:**

**Explanation of Local Revenues:**

**State Agencies Affected:** Department of State Revenue.

**Local Agencies Affected:**

**Information Sources:** Jim Poe, Department of State Revenue, (317) 232-8257.

**Fiscal Analyst:** Jessica Harmon, 317-232-9854.